

Idahoan Foods

529 N. 3500 E. Lewisville, Idaho 83431
Phone (208) 754-4686

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SSP

July 3, 2007

Steve Van Zandt
Air Quality Permit Compliance
1363 Fillmore St.
Twin Falls, Id. 83301

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DEPARTMENT OF ENVIRONMENTAL QUALITY
STATE A Q PROGRAM

RE: Transfer of Permit to Construct

Dear Mr. Van Zandt,

Notification is being provided to the Idaho Department of Environmental Quality regarding the change in ownership of Idaho Fresh Pak, Incorporated (IFP). On or about July 12, 2007, IFP will be transferring ownership of all plant facilities to North American Foods; therefore IFP is requesting transfer of all Tier I, Tier II air quality permits, permits to construct, etc. that are currently assigned or that will be assigned to IFP facilities by the Idaho Department of Environmental Quality to North American Foods.

IFP requests this transfer be effective when the transaction closes on or about July 12, 2007. North American Foods will then assume responsibility of all air quality permits and will operate in accordance with the permit terms and conditions.

The address and federal tax identification number for North American Foods, LLC is below.

North American Foods, LLC
529 North 3500 East (Shipping Address)
P.O. Box 130 (Mailing Address)
Lewisville, ID 83431

Federal Tax Identification Number: 26-0390290

Would it be possible to send IFP a letter by July 10, 2007, saying that the permit transfer to North American Foods, LLC is approved and will be effective when the transaction closes? When closing occurs, IFP will notify you via e-mail or telephone.

We appreciate your help with this matter.

Signatures:

Brad Bowen
Vice President
Idaho Fresh Pak, Inc.

Tyler Falk
Responsible Official Representative
North American Foods




